

## A BILL

FOR AN ACT TO REPEAL SECTION 894 OF THE CODE AND TO ENACT A SUBSTITUTE THEREFOR RELATING TO TAX DEEDS, AND NOTICE TO BE GIVEN.

*Be it enacted by the General Assembly of the State of Iowa:*

SECTION 1. That section 894 of the Code be and the same is hereby repealed, and the following is enacted in lieu thereof, under the same number :

Section 894. Two years and nine months after the date of sale of the land for taxes the lawful holder of the certificate of purchase must cause to be made a complete abstract of title to the land or town lot, and he must then cause to be served upon the person in possession of such land or town lot, and also upon the person in whose name the title appears of record, and upon any person who has an unsatisfied lien on said land or town lot, by mortgage or otherwise, if such owner or person holding the lien reside in the State of Iowa, in the manner provided by law for the service of original notices ; a notice signed himself, his agent or attorney, stating the date of sale, the description of the land or town lot sold, the name of the purchaser, that the right of redemption will expire, and a deed of said land or town lot will be executed unless redemption from such sale be made within ninety days from the completed service thereof. Service must be made upon non-residents of the State by publishing said notice three consecutive weeks in a newspaper published in said county. But any such non-resident may file with the treasurer of the county in which his land or the land upon which he has a lien is situated, a written appointment of some resident of said county as agent, upon whom such service shall be made, and when so made, shall have the same effect as if made upon such person himself. Service shall be deemed completed when an affidavit of the service of said notice and of the particular mode thereof, duly signed and verified by the holder of the certificate of purchase, his agent or attorney, shall have been filed with the treasurer authorized to execute the tax deed. Such affidavit shall be filed by such treasurer and entered upon the records of his office, and said record or affidavit shall be presumptive evidence of the completed service of notice herein required, and until ninety days after the service of said notice the right of redemption from such sale shall not expire. Any person swearing falsely to any fact or statement contained in said affidavit shall be deemed guilty of perjury and punished accordingly. The costs of said abstract, of the service of said notice by publication or otherwise, and of said affidavit, shall be added to the redemption money and paid before said land can be redeemed from said sale.